

SUBSTITUTE ORDINANCE NO: 1565

AN ORDINANCE relating to functions of the King County Auditor, authorizing the County Auditor to administer oaths, providing for the examination and inspection of County records, files, reports by the County Auditor and establishing a penalty for default or for giving false evidence while under oath; repealing Ordinance 394, Section 4, and King County Code 2.20.040 and adding new sections.

THEREFORE, BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 394, Section 4, and K.C.C.

2.20.040 are hereby repealed and the following substituted:

Scope of authority. The county auditor shall perform the following functions and be charged with the following responsibilities for the Council. Council review and control of county administration consists of all methods and procedures used by that legislative body to secure faithful, efficient, and effective administration of county programs. The following summary of objectives shall be the audit functions:

(1) To determine the extent to which legislative policies are being faithfully, efficiently, and effectively implemented by administrative officials. From this oversight process, there may be developed information necessary for the Council to take corrective action with respect to administration, or to revise legislative policies if they are found to be inappropriate or inadequate;

(2) To determine whether county programs are achieving their desired objectives. This step may provide information on the need for changing, deleting, or modifying programs or program elements through additional legislation;

(3) To review both the administrative control and executive control systems as established by the agency or department heads and by the county executive respectively, and to determine that such control systems are adequate and

1 effective in accomplishing their objectives. Through the
2 review of the control systems the council will be better able
3 to judge whether an agency is organized and administered in
4 such a way as to be able to competently carry out its
5 responsibility;

6 (4) To hold accountable county officials in their use
7 of public funds and other resources at their disposal. This
8 includes examination of financial statements and the legality
9 and prudence of expenditures; the efficient use of all
10 resources including the elimination of wasteful practices;
11 and the satisfactory implementation of programs.

12 (5) To investigate whether or not laws are being
13 administered in the public interest, to determine if there
14 have been abuses of discretion, arbitrary actions, or errors
15 of judgment; and to encourage diligence on the part of
16 administrative officials;

17 (6) To submit reports to the council resulting from
18 periodical post audits of each department or account. The
19 Auditor shall have access to the books and accounts of all
20 county departments, officials or employees charged with the
21 receipt, custody or safekeeping of public funds;

22 (7) To give information to the county council whenever
23 required upon any subject relating to the financial affairs
24 of the county;

25 (8) To make periodic reports to the council which
26 shall include and not be limited to the following:

27 (a) To determine whether departments, officials and
28 employees, in making expenditures, have complied with the
29 will of the council, state laws, and the State Constitution,

30 (b) To give information of proposals as he deems
31 expedient in support of the county's credit, as well as make
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1 recommendation for lessening expenditures, for promoting
2 frugality and economy in county affairs and for an improved
3 level of fiscal management,

4 (c) To report matters concerning the effectiveness
5 and efficiency of the programs and operation of the county,

6 (d) To be empowered to take exception to improper
7 specific expenditures incurred by any department or person,

8 (e) To promptly report any irregularities to the
9 county council.

10 (9) To examine and inspect all books, records, files,
11 papers, documents and information stored on computer records
12 relating to all financial affairs of every office and department
13 political subdivision and organization which receive
14 appropriations from the County. The Auditor, subject to Council
15 approval, may require any person to appear before him at any
16 time when given proper notification to produce any accounts,
17 books, records, files and papers but not including personal
18 papers in the possession or control of such person as shall
19 appear to be unnecessary for the purpose of the examination
20 and not kept as a part of his public responsibilities. If
21 such person fails to produce the aforementioned papers, then
22 the Auditor, subject to Council approval, may cause a search
23 to be made and exhibits to be taken from any book, paper or
24 record in the custody of any such person or public official
25 without paying any fee except for reproduction costs; and
26 every office having the custody of such books, records, files,
27 papers and documents shall make a search and forward such
28 exhibits as heretofore requested.
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1. SECTION 2. NEW SECTION. The Auditor may administer
 2 oaths to persons summoned to appear before him and may question
 3 such persons, under oath, concerning receipts and expenditures
 4 of monies and concerning all other things and matters necessary
 5 for the due execution of the duties vested in him by this
 6 chapter.

7 SECTION 3. NEW SECTION. Notwithstanding the existence
 8 or use of any other remedy the County Auditor may seek regular
 9 or equitable relief to enjoin any acts or practices and abate
 10 any conditions which constitute or will constitute a violation
 11 of this code or other regulations herein adopted.

12 SECTION 4. NEW SECTION. The Auditor, with consultation
 13 of the Council, may employ staff assistants, clerical personnel
 14 or use services of public accounting firms or consultants as
 15 may be necessary for conduct of his office.

16 INTRODUCED AND READ for the first time this 29th
 17 day of January, 1973.

18 PASSED this 5th day of March, 1973.

19 KING COUNTY COUNCIL
 20 KING COUNTY, WASHINGTON

21 John T. O'Brien
 22 Chairman

23 ATTEST:

24
 25 Joanthy M. Owens
 26 Deputy, Administrator-Clerk
 King County Council

27 APPROVED this _____ day of _____, 1973.

28 DEEMED ENACTED WITHOUT
 29 COUNTY EXECUTIVE'S SIGNATURE

30 DATED: 3/9/73

31 _____
 32 King County Executive